



**BUSINESS ENTERPRISE TAX APPORTIONMENT FOR
INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP**

Business Organization Name

Taxpayer Identification #

For the CALENDAR year **2016**
or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

SECTION I - APPORTIONMENT FACTORS
See General Instructions

Round to the nearest whole dollar

Column A	Column B	Column C
Name	Name	Name
FEIN	FEIN	FEIN
<input type="text"/>	<input type="text"/>	<input type="text"/>

Compensation and Wages Factor

1 New Hampshire Compensation and Wages Paid or Accrued			
2 Everywhere Compensation and Wages Paid or Accrued			
3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter on Line 21			

Interest Factor

4 Average of New Hampshire Property			
5 Average of Everywhere Property			
6 INTEREST FACTOR (Line 4 divided by Line 5) Enter on Line 26			

Dividend Factor

7 New Hampshire Sales			
8 Everywhere Sales			
9 Sales Factor (Line 7 divided by Line 8)			
10 Subtotal (Sum of Lines 3, 6 and 9)			
11 DIVIDEND FACTOR (Line 10 divided by number of factors in subtotal) Enter on Line 15			



BT80WE1621862

BUSINESS ENTERPRISE TAX APPORTIONMENT - continued

Business Organization Name

Taxpayer Identification #

MMDDYYYY

For the CALENDAR year **2016**
or other taxable period beginning:

MMDDYYYY

and ending:

SECTION II - BUSINESS ENTERPRISE TAX BASE APPORTIONMENT

See General Instructions

		Round to the nearest whole dollar											
		Column A				Column B				Column C			
Dividend Apportionment	FEIN												
12	Dividends Paid												
13	LESS: Dividend Deduction												
14	Subtotal (Line 12 minus Line 13)												
15	Dividend Apportionment Factor (From Line 11)												
16	Taxable Dividends (Line 14 multiplied by Line 15)												
17	TOTAL TAXABLE DIVIDENDS (From Line 16. If negative enter zero)												
17(a) Sum of Columns 17A, 17B, and 17C. Enter this amount on Form BET, Line 1: TOTAL 17(a)													
Compensation and Wages Apportionment													
18	Everywhere Compensation and Wages Paid or Accrued												
19	LESS: Retained Compensation												
20	Subtotal (Line 18 minus Line 19)												
21	Compensation Apportionment Factor (From Line 3)												
22	Taxable Compensation (Line 20 multiplied by Line 21)												
23	LESS: Dividend Offset												
24	TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23)												
24(a) Enter Sum of Columns 24A, 24B and 24C. Enter this amount on Form BET, Line 2: TOTAL 24(a)													
Interest Apportionment													
25	Interest Paid or Accrued												
26	Interest Apportionment Factor (From Line 6)												
27	Taxable Interest (Line 25 multiplied by Line 26)												
28	LESS: Dividend Offset												
29	TOTAL TAXABLE INTEREST (Line 27 minus Line 28) Enter this amount on Form BET, Line 3												
29(a) Sum of Columns 29A, 29B and 29C. Enter this amount on Form BET, Line 3: TOTAL 29(a)													